

## **REMARKS/ARGUMENTS**

### **Claim Amendments**

The Applicant has amended claims 21, 29-31. Applicant respectfully submits no new matter has been added. Accordingly, claims 21-39 are pending in the application. Favorable reconsideration of the application is respectfully requested in view of the foregoing amendments and the following remarks.

### **Claim Rejections – 35 U.S.C. § 103 (a)**

Claims 21-39 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over US Patent 5,161,180 to Chavous in view of US Patent Application Publication 2001/0055299 to Kelly and in further view of U.S. Patent 6,047,327 to Tso et al.

The Applicant has amended claims 21 and 30 to more narrowly claim the present invention. The Applicant believes that the amendments distinguish the present invention from the Chavous, Kelly and Tso references. The distinguishing feature of the amended independent claims is the use of physical location records contained in user records that are created when the user, to gain access to the Internet, registers the Internet device with an Internet Service Provider. The registration information includes a physical address of the user's Internet device along with a phone number and other user information. In case of an emergency call, the physical address may be obtained and relayed to an emergency call handling function (page 10 lines 15-23). The emergency call handling function in turn provides the physical address that corresponds to the IP address detected when the Internet device accesses the Internet.

The Applicant respectfully submits that neither Chavous, Kelly nor Tso disclose the use of a user's accounting records to correlate an physical address of a user/Internet device to a detected IP address of the device. Amended independent claims 21 and 30 contain limitations not disclosed or taught by Chavous, Kelly or Tso, either individually or in combination. The Applicant respectfully requests withdrawal of the rejection of these claims

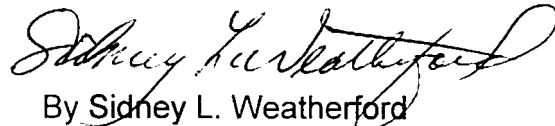
Claims 22-29 and 31-29 depend from amended claims 21 and 30 and recite further limitations in combination with the novel elements of claims 21 and 30. Therefore, the allowance of claims 21-39 is respectfully requested.

### CONCLUSION

In view of the foregoing remarks, the Applicant believes all of the claims currently pending in the Application to be in a condition for allowance. The Applicant, therefore, respectfully requests that the Examiner withdraw all rejections and issue a Notice of Allowance for all pending claims.

The Applicant requests a telephonic interview if the Examiner has any questions or requires any additional information that would further or expedite the prosecution of the Application.

Respectfully submitted,



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